

October 27, 2000

MEMORANDUM FOR THE ARMY FINANCIAL MANAGEMENT COMMUNITY

SUBJECT: Comptroller Accreditation Program Handbook

The cornerstone of our vision for Army financial management is a professional, multi-disciplined workforce. To that end, we now have a mechanism to document current and future financial management professionals' skills and credentials. The Comptroller Accreditation Program, shaped by the Government Performance and Results Act (GPRA) and the Chief Financial Officers (CFO) Act, will enhance training and professional development envisioned in the ASA (FM&C) Strategic Plan. The program applies to military and civilian career members. This handbook is a "how-to" guide to put the program into action.

The new accreditation program has five building blocks: formal education, training, professional development, performance enhancing job experience, and certification. These building blocks will develop the skills needed for expert stewardship of Army resources in the dynamic environment of a transforming land force. We encourage all financial management practitioners to earn professional certification and thereby demonstrate competence to our customers and stakeholders. The appendices provide required forms and examples of how to do an accreditation evaluation and plan individual development for the next three years.

We understand the challenge this initiative may pose for some, and we will afford ample opportunity for all to meet the accreditation criteria. Keep in mind that each individual is responsible to get this career-long process started. It will take most of us three to five years to get from one accreditation level to the next. In fairness to our current workforce, for FY 2001, 15 years of work experience (10 years must include federal service) will be substitutable for a 4-year undergraduate degree at the initial accreditation level.

The Comptroller Accreditation Program and the 3-Year Individual Development Plan are key enablers to better manage professional development and prepare our career members for positions of greater responsibility and authority. I expect supervisors, managers and rated individuals to work in partnership to reach career goals. It is imperative we provide everyone the encouragement, time and resources to succeed in this endeavor.

Helen T. McCoy
Assistant Secretary of the Army
(Financial Management and Comptroller)

Comptroller Accreditation Program Handbook



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COMPTROLLER ACCREDITATION PROGRAM HANDBOOK

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Chapter 1. Overview of the Program

A. Introduction. The Comptroller Accreditation Program guides the career development of Army financial management military and civilian professionals. Accreditation assesses comptroller careerists' credentials by identifying achievement levels in education, training and experience requirements. The program formally recognizes an individual's demonstrated performance and capabilities. The Accreditation Program ensures that financial management professionals possess and maintain identified core competencies in financial stewardship, financial decision support and leadership and organizational management.

B. Applicability. Civilian and military financial management professionals are required to participate in the Comptroller Accreditation Program. Multi-Disciplined Financial Analysts (501) and FA 45 officers will maintain proficiency in the broad areas of financial stewardship, financial decision support and leadership and organizational management. The matrix in Figure 1 lists Comptroller career field accreditation requirements by occupations. Comptroller Civilian Career Program (CP 11) members in the Auditing (511), Accounting (510) and Cost Analysis (Operations Research Analysis, 1515) series will also maintain proficiency mandated by their series' positive education requirements. These requirements complement but do not duplicate series-unique or other certification requirements (e.g. Accountants, Acquisition Corps) for financial management professionals.

C. Objectives. The Comptroller Accreditation Program is a systematic approach to develop and sustain among Army financial management personnel the knowledge, skills and abilities of established core competencies as outlined in Annex A of the Army Civilian Training, Education and Development System CP 11 (ACTEDS) Comptroller Plan, DA Pam 600-3, Army Personnel Proponent System and the FA 45 Professional Development Guide. It includes these strategies:

- **Competency Maintenance** – Document professional development quality levels through mandatory and recommended courses for financial management personnel.
- **Continuous Improvement** – Establish criteria for continued career development, by requiring skills training, education and experience in the three broad competency groups: Financial Stewardship (FS), Financial Decision Support (FDS) and Leadership and Organizational Management (LOM) for four sequential competency levels.
- **Evaluation** – Provide individuals and supervisors a systematic method (3-year IDP) for assessing requirements and accomplishments against standard accreditation levels.
- **Peer Awareness** – Require program participation by all financial management professionals and provide comparative data.
- **Counseling and Career Planning** – Formalize long-range counseling requirements, and document members' professional development contracts with supervisors.

D. Resource Requirements. Coordination with resource management personnel is essential to ensure funding for training, education and competitive professional development programs.

E. References.

- AR 600-3, Army Personnel Proponent System
- DA Pam 600-3, Commissioned Officer Development and Career Management
- AR 690-950, Civilian Personnel, Career Management
- FA 45 Professional Development Guide
- CP 11 Army Civilian Training, Education & Development System (ACTEDS) Plan.

F. Timeline. The Comptroller Accreditation Program will be implemented in FY 2001. The projected time frame for completing each level of accreditation is three to five years. This timeline may vary based on individual needs and credentials.

G. Proponent and Suggested Improvements. The proponent of this handbook and the Comptroller Accreditation Program is the ASA (FM&C). Comments and suggested improvements should be e-mailed to proponency@hqda.army.mil. Changes will be incorporated and updates issued periodically.

Chapter 2. Levels of Accreditation

The Comptroller Accreditation Program has four levels, and progression from one level to the next will not be a specific requirement for particular positions or grades. Rather, the process will serve as a career program life-cycle guide for professional and personal development. For instance, careerists who reach Level IV are required to continue their professional development at the rate of 40 continuing professional education (CPE) units per year. See Annex A. Training requirements at all four levels will be documented on a Three Year Individual Development Plan (3yIDP), which all careerists must have. See the Accreditation Matrix (Figure 1) for an illustration of the following accreditation levels.

- **Level I** – Performs fundamental, basic and routine activities while gaining subject matter expertise. Generally, works in close relation with a team leader or supervisor.
- **Level II** – Functions independently and applies knowledge and experience to a variety of complex situations. Works with minimal guidance and direction from a team leader or supervisor.
- **Level III** – Serves as senior specialist/analyst, team leader or supervisor. A recognized expert with broad scope of responsibility and high visibility.
- **Level IV** – Has executive responsibility for installation, and directorate, and/or agency-level policy and implementation.

FIGURE 1. ACCREDITATION MATRIX

FINANCIAL ANALYST/FA 45	ACCOUNTANT	AUDITOR	COST ANALYST	ACQUISITION CORPS
LEVEL I	LEVEL I	LEVEL I	LEVEL I	LEVEL I
--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 course in Financial Stewardship -- 1 course in Financial Decision Support -- 2 courses in Leadership and Organizational Management --2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management --2 Performance Enhancing Job Experiences	--Bachelors Degree-Recommended -- Planning, Programming, Budgeting and Execution System (PPBES)* -- Fiscal Law Course* -- 1 Analysis Course* -- 2 Mandatory Acquisition Courses -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences
LEVEL II	LEVEL II	LEVEL II	LEVEL II	LEVEL II
--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 2 courses in Financial Stewardship -- 2 courses in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree (Enrolled in Program) Recommended --Professional Certification (Working Toward) - Recommended -- 2 Mandatory Acquisition Courses -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences
LEVEL III	LEVEL III	LEVEL III	LEVEL III	LEVEL III
--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Financial Stewardship -- 2 courses in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 Accounting Course -- 1 Non-Accounting Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 Auditing Course -- 1 Non-Auditing Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 Cost Analysis Course -- 1 Non-Cost Analysis Course -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 Mandatory Acquisition Courses -- 1 course in Leadership and Organizational Management -- 2 Performance Enhancing Job Experiences
LEVEL IV	LEVEL IV	LEVEL IV	LEVEL IV	LEVEL IV
--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 1 course in Financial Stewardship -- 1 course in Financial Decision Support -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 courses in Leadership and Organizational Management -- 1 Performance Enhancing Job Experience	--Bachelors Degree -- Recommended --Masters Degree - Recommended --Professional Certification Recommended -- 2 mandatory courses in Acquisition Corps Leadership and Organizational Management -- 1 Performance Enhancing Job Experience

- Mandatory for all Comptroller career field military and civilian careerists

Chapter 3. The Pieces of Accreditation

A. Five Key Components. The Accreditation Process establishes requirements for continual career development. Process components include education, training, professional development, performance enhancing job experiences, and certification. CP 11 and FA 45 members are encouraged to pursue accreditation requirements in all of these components.

1. Formal Education aims to provide CP 11 and FA 45 members' knowledge to competently perform their positions' functional requirements. Recommended formal education requirements for CP 11 and FA 45 members are shown by level in Figure 1. The rated person and supervisor/rater should use this information in reaching an appropriate accreditation level determination. Title 10, U.S. Code, states that officers must hold undergraduate degrees before promotion to rank of captain (O-3). Additionally, DA Pam 600-3 specifies that FA 45 officers should hold Master's Degrees for functional area qualification at the grade of lieutenant colonel. For civilian members, it is recommended that by:

- 2002, anyone selected for a GS-14 or higher position will have a Bachelor's Degree;
- 2005, anyone selected for a GS-15 or higher position will have a Master's Degree;
- 2010, anyone selected for a GS-11 or higher position will have a Bachelor's Degree.

For FY 2001, 15 years of work experience (10 years must be federal service) can be substituted for a 4-year undergraduate degree. Courses completed toward undergraduate or graduate degrees will be applied only toward the formal education requirement. Courses or degree programs taken beyond those needed for "Formal Education"—if related to competencies in the three broad competency groups—may be applied toward "Training" requirements.

2. Training strives to equip CP 11 and FA 45 members with job-related skills to competently perform required duties of their positions. Competency training focuses on the immediate application of financial management functions and practices and strengthens Multi-Disciplined Financial Analysts' various specific expertise areas. Training emphasizes practical applications (e.g., what to do and how to do it) and aims to meet specific organizational goals. Training should be tailored to the level of accreditation being pursued. Many training courses are available through distance learning and computer-based training.

For Comptroller career financial management professionals, three courses are mandatory: (1) Planning, Programming, Budgeting and Execution System, PPBES (resident or correspondence), (2) Fiscal Law, and (3) an Analysis course, selected by agreement between the rated person and the supervisor/rater and based on the person's professional needs. The Army Comptroller Course (ACC), the Professional Resource Management Course

(PRMC) or its predecessor the Advanced Resource Management Course (ARMC), and the Professional Military Comptroller School (PMCS) may be substituted for PPBES. Courses that can be substituted for Fiscal Law are the USDA Appropriation Law course and an Air Force computer-based Fiscal Law course, supported by a certificate stating the number of Continuing Education Units (CEUs) earned.

Figure 1 shows training requirements for each accreditation level. The numbers of training events by level are applicable only to that level and cannot be applied again. For example, if one applies the Advanced Cost and Price Analysis course to Level I Financial Decision Support (FDS) requirements, that course cannot be applied again to meet the Level II FDS requirement. To maintain their competency, financial management careerists at Level IV must continue professional development at the rate of 40 Continuing Professional Education (CPE) units a year.

3. Professional Development affords CP 11 and FA 45 career members opportunity to gain enriched professional perspective outside their regular assignments by participating in Army-wide competitive development programs many of which are centrally funded. Examples of these are listed below and in the FA 45 Professional Development Guide and Annex B of the CP 11 ACTEDS Plan. In addition, developmental assignments provide opportunities to gain on-the-job experience for extended periods away from one's permanent position.

- **Career Program/Functional Area Competitive Development Programs**
 - Professional Resource Management Course (Syracuse University)—Military/Civilian
 - Professional Military Comptroller School (Air University)—Military/Civilian
 - University/College Long-Term Training Program—Military/Civilian
 - Army Comptrollership Program—Military/Civilian
 - Degree Completion/Co-operative Programs—Military/Civilian
- **Army-Wide Competitive Development Programs**
 - Sustaining Base Leadership and Management Program (AMSC)—Military/Civilian
 - Congressional Fellowship Programs—Civilian
 - Defense Leadership and Management Program (DLAMP)—Civilian
 - Senior Service Colleges—Military/Civilian
 - White House Fellowship Program—Military/Civilian
 - Command and General Staff—Military/Civilian
- **Executive Leadership Programs**
 - Organizational Leadership for Executives—Military/Civilian
 - Personnel Management for Executives (PME) I and II—Military/Civilian
 - Federal Executive Institute courses—Civilian
 - National Security Management Course—Military/Civilian

These professional development programs may be applied against the training requirements for Financial Stewardship (FS), Financial Decision Support (FDS), and Leadership and Organizational Management (LOM). See CP 11 ACTEDS Plan page 5-3.

4. Performance Enhancing Job Experiences are short-term job assignments that reinforce CP 11 and FA 45 members' training and professional development through specialized and/or managerial experience. A civilian or officer who has held assignments of more than one year in two or more CP 11 job series or FA 45 assignments can credit all assignments or experiences after the first one as performance enhancing job experiences. Full-time participation on task forces, special projects, study groups, process action teams and details are also defined as performance enhancing job experiences.

Also included are developmental assignments, intern rotational assignments and exchange programs within the Army; exchange programs between the Army and other federal government departments; and exchange programs with the private sector, such as Training with Industry. Job exchanges normally are on a one-for-one basis and are a minimum of 90 days in length. Requirements for a planned job exchange should be outlined in the rated person's performance objectives on the evaluation report support form and 3yIDP.

5. Certification is an external process that formally recognizes and validates competency in one or more specialized areas of expertise. Certification requirements may include formal education, continuing education, specialized experience, character references and examination. There are several different certifications a careerist may pursue. See CP 11 ACTEDS Plan, Annex J. The Army may fund training, but the individual careerist is responsible for any costs associated with certification exams.

B. The 3-Year Individual Development Plan (3yIDP) identifies professional development, education, training and work assignments to enhance job performance. The 3yIDP process emphasizes discussion and joint decisions by the ratee, the rater or supervisor and FA assignments officer or career program manager, and may also involve input from a career member's mentor. Every 3yIDP is tailored to individual and organization needs. There is no set pattern—the term “individual” is basic to the concept—especially as it applies to one's willingness and capacity to learn and grow. The life cycle of professional growth and continual learning comprises the four accreditation levels earlier described. Parties to each person's 3yIDP focus on specific developmental experiences that will reach mutual goals of individual career development and organizational enhancement over 3-year periods. CP 11 and FA 45 members are responsible for creating career development plans and initiating actions to pursue their career goals. To optimize current and future financial management personnel contributions, supervisors and managers must stay actively involved in developing, reviewing and assessing these individual development plans.

Chapter 4. How Accreditation Works

A. Getting Started. The supervisor determines the ratee's level of accreditation annually in conjunction with the 3yIDP and the performance appraisal rating cycle. The ratee provides the supervisor documentation of achievements in formal education, training, professional development and performance enhancing job experience (the four components discussed above), and applies them against requirements in the Accreditation Matrix, Figure 1. The next step is to summarize the achievements on an Accreditation Worksheet. Ratees record desired training and professional development events on the 3yIDP that will help get them to the next higher accreditation level. Diplomas and official transcripts will be needed to establish formal education. The CP 11 ACTEDS Plan Annex E contains a partial list of representative courses that may be used. This annex may also be used to assist in determining if specific courses meet training and professional development requirements in the Accreditation Matrix.

Course

Federal Government Accounting I
Activity Based Costing
Sustaining Base Leadership and
Management Program

Type Training

Financial Stewardship (FS)
Financial Decision Support (FDS)
Leadership and Organizational
Management (LOM)

B. Forms. These three forms document a CP 11 or an FA 45 career member's accreditation:

- *Comptroller Accreditation Evaluation Form* – Completed by each military and civilian career member in the Comptroller Career Field.
- *Supervisor Accreditation Evaluation Worksheet* – Completed by the supervisor.
- *3-Year Individual Development Plan* – Completed by each military and civilian career member in consultation with the supervisor on an annual basis.

C. Accreditation Process Steps vary slightly between CP 11 and FA 45 career members.

• *CP 11 Careerists:*

1. Collect all professional documentation.
2. Download from <http://www.asafm.army.mil/proponency/to/acteds-forms/file31.doc> an Accreditation Evaluation Form (AEF), and review information on the accreditation components. Enter on the AEF, field by field, the data gathered in the previous step.
3. Retain a copy of the AEF for record, and forward a copy to your supervisor.
4. Set up an appointment with your supervisor to conduct an initial accreditation level evaluation session using the Supervisor Accreditation Evaluation Worksheet. This normally happens at the start of the performance appraisal rating cycle.
5. Download from <http://www.asafm.army.mil/proponency/to/acteds-forms/file30.doc> a 3-Year Individual Development Plan (3yIDP) form, and fill it out on the computer.
6. Set up an appointment with your supervisor to conduct an initial review of the draft 3yIDP at the beginning of the TAPES performance rating cycle. Complete "draft" 3yIDP in accordance with supervisor's guidance; sign, and submit.
7. Maintain a copy of the following:
 - Current signed/dated supervisor's accreditation worksheet
 - Current signed/dated careerist's Accreditation Evaluation Form (AEF)

- Current signed/dated careerist's 3yIDP
- **FA 45 Officers:**
 1. Collect all professional documentation.
 2. Download from <http://www.asafm.army.mil/proponency/to/acteds-forms/file31.doc> an Accreditation Evaluation Form (AEF), and review information on the accreditation components. Enter on the AEF, field by field, the data gathered in the previous step.
 3. Set up an appointment with your rater or mentor to conduct an initial accreditation level evaluation session using the Supervisor Accreditation Evaluation Worksheet. This normally happens at the start of an OER performance rating cycle.
 4. Download from <http://www.asafm.army.mil/proponency/to/acteds-forms/file30.doc> a 3-Year Individual Development Plan (3yIDP) form, and fill it out on the computer.
 5. Set up an appointment with your rater to conduct an initial review of the draft 3yIDP at the beginning of the OER performance rating cycle. Complete "draft" 3yIDP in accordance with the rater's guidance; sign, and submit.
 6. Forward a copy of the 3yIDP resulting from this session to the FA 45 assignments officer in PERSCOM. The assignments officer will use it as an additional resource to identify and meet your developmental needs and interests.
 7. Maintain a copy of the following:
 - Current signed/dated rater's accreditation worksheet
 - Current signed/dated ratee's Accreditation Evaluation Form (AEF)
 - Current signed/dated ratee's 3yIDP
- **Supervisors/Raters** review ratees' AEF and supporting documents and enter results on a Supervisor's Accreditation Worksheet. A supervisor unable to make a determination on a specific accreditation component should get help from the activity or command CP 11 manager or senior Functional Area 45 Officer. Upon completion of the review, the supervisor and ratee meet to plan a 3yIDP-based course of action to attain the targeted level of accreditation. Supervisors should follow these steps:
 1. Collect the AEF and supporting documents from the ratee. Download and review from ASA(FM&C) website, <http://www.asafm.army.mil/proponency/to/acteds-forms/file32.doc>, the Supervisor Accreditation Evaluation Worksheet.
 2. Use the Accreditation Matrix in the CP 11 ACTEDS Plan and information on the ratee's AEF to fill in appropriate component areas on the Supervisor Accreditation Evaluation Worksheet.
 3. Meet with the ratee to discuss accreditation evaluation process results, and explain how each component of the Supervisor Accreditation Evaluation Worksheet was completed.
 4. Review the ratee's draft 3yIDP after the current accreditation level is established. The 3yIDP is the vehicle for tracking advancement toward the next accreditation level. The 3yIDP is a good-faith contract identifying professional development opportunities for the next three annual rating cycles that the rater, ratee and senior leadership have all agreed to support. (Sometimes it will take an individual more than three years to advance to the next accreditation level; however, the 3yIDP is updated annually, usually at formal TAPES or OER evaluation time, and it extends two years beyond the current rating cycle.)
 5. Sign and return the approved 3yIDP to the ratee.

6. Process is repeated yearly to verify progress toward accreditation goals in the 3yIDP.

7. Maintain a copy of the following forms for every rated person:

- Current signed/dated supervisor's accreditation worksheet
- Current signed/dated careerist's AEF
- Current signed/dated ratee's 3yIDP

- **Major Command Career Program Managers** and Senior Functional Area 45 Officers help get training quotas and funding that enable ratees to implement and execute their 3yIDPs. They will help resolve ratee/supervisor accreditation issues and provide clarification and advice on the process. They will interview ratees and supervisors when/if necessary and review:

- Individual's Accreditation Evaluation Form
- Supervisors' Accreditation Evaluation Worksheets for individuals in question
- Individuals' proposed 3yIDPs
- Information and resolve disputes

D. Accreditation Review. Supervisors should review Accreditation Evaluation Forms with the five accreditation components in mind as a checklist:

1. Formal Education: Pen-and-ink changes by the ratee indicate the present and the desired Accreditation Levels.

2. Training: Refer to the Accreditation Matrix (Figure 1), the CP 11 ACTEDS Plan and the FA 45 Professional Development Guide to determine which mandatory and recommended courses are required for the requested level documented on the Accreditation Evaluation Form.

- a. For course descriptions and guidance, see ACTEDS Plan Annexes B, E and F – Master Training Plans.
- b. For review of interns' Accreditation Evaluation Forms, see Annexes C (Master Intern Training Plans), E and F.
- c. For review of PMIs' Accreditation Evaluation Forms, see Annexes D (Presidential Management Interns), E and F.
- d. FA 45 Officers should review their Officer Records Brief (ORB) for currency of completed training.

3. Professional Development: CP 11 professional development opportunities are listed in CP 11 ACTEDS Plan Annex B and Table E; FA 45 professional development opportunities appear in the FA 45 Professional Development Guide and in DA Pam 600-3, Chapter 31.

4. Performance Enhancing Job Experiences: Duration of these experiences may vary among career members; however, each FA 45 and CP 11 member needs a minimum number of days of direct experience for each level being sought. Each experience must be documented on an Accreditation Evaluation Form and supported by a Standard Form 50, an Officer Record Brief (ORB) entry, or other documentation.

5. Certification. To maintain required competencies, financial management careerists may have an annual or biennial requirement to acquire Continuing Education Professional Units. This requirement may include formal education, continuing education or specialized experience.

ANNEX A

Determining Continuing Professional Education Units

In an environment of increasingly complex financial management work and accelerating change, professional financial managers have recognized the need to make a strong commitment to their Continuing Professional Education (CPE). The CPE concept is a valuable tool for professionals to maintain skills and gain knowledge of new developments in their field. CP 11 careerists and FA 45 officers familiar with CPE may not be exactly sure how the system works, or may wish advice on tracking CPE units or may have questions about the kinds of courses or activities that earn individual CPE unit. In those respects, this annex may prove helpful.

After obtaining Level IV accreditation, financial management careerists are required to continue their professional development by completing 40 hours of Continuing Professional Education (CPE) each year. The date for measuring CPE qualification is one year from the signed date of the Supervisor's Evaluation Worksheet where the rated person was first recognized at Level IV.

Individuals are responsible for documenting their own CPE. An easy way to do that is to record continuing professional education units in a readily accessible log, such as the 3yIDP form. Ratees will be asked during the review of their 3yIDP to provide evidence of CPE units to the supervisor/rater for Level IV renewal.

One unit of CPE is awarded for each 50 minutes of contact time in the activities below:

- Attendance at relevant formal training courses.
- Attendance at relevant college courses—unless the course is a part of one's degree-seeking program.
- Attendance at briefings or lectures on relevant subjects. Usually the sponsor—e.g., Association of Government Accountants (AGA), <http://www.agacgfm.org>, American Society of Military Comptrollers (ASMC), <http://www.asmconline.org>, American Institute of Certified Public Accountants (AICPA), <http://www.aicpa.org/index.htm>—provides certificates to attendees at a luncheon with a presentation by an eligible speaker.
- Attendance at classes and workshops of professional conferences. The sponsors will normally provide certificates of CPE units to attendees.
- Teaching and course preparation for relevant subject matter.
- Preparation and delivery of briefing and work-related documents outside of the scope of your primary/routine business (both for teaching and for preparing to teach or deliver special briefings). Your supervisor must clearly identify these tasks or assignments as separate, unique and outside your normal duties.
- Reading of articles in professional journals. Both AGA and AICPA give CPE units for reading articles in their journals. In order to get these units, you will need to take a short test at their web sites.

- Preparing and publishing articles in professional journals. Again, it is important that your supervisor identify the time required and that the article be done separately from your normal duties.

Examples of activities that do **not** qualify for CPE units:

- On-the-job training.
- Basic or elementary courses in topics and subjects in which the careerist already has the necessary knowledge and skills and that served as the initial basis for qualification for Level IV accreditation.
- Programs restricted to the financial management organization's administrative operations, such as time and attendance report preparation or internal administrative reporting responsibilities. Security management courses and basic training in computer software such as Microsoft Word or Microsoft Excel do not count toward CPE.
- Business sessions at professional organization conferences, conventions and meetings. (Networking is valuable for professional development but doesn't yield CPE units.)
- Preparation and presentation time for repeat deliveries of presentations within a given one-year period for which the first was creditable.
- Teaching university or college courses full-time or part time.